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April 26, 2002

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****122.50 *****78.75

Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

RE: Robin F. Kull, P.A.

Dear Sir or Madam,

Enclosed please find the Articles of Incorporation for the above referenced corporation along with a check for \$122.50 for the filing fee.

If you should have any questions, please do not hesitate to give me a call.

Sincerely,

James M. Moran, P. A.

By: James M. Moran, Esquire

JMM/cms

FILED
02 MAY -6 PM 3:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

8/9/02

FILED

02 MAY -6 PM 3:00

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**ARTICLES OF INCORPORATION
OF
ROBIN F. KULL, P.A.**

The undersigned natural person, who is licensed or otherwise legally authorized to practice the profession of Certified Public Accountant in the State of Florida, hereby associate themselves with the intention of forming a professional corporation in accordance with the Florida Professional Service Corporation Act, and hereby adopt the following articles of incorporation for such corporation:

ARTICLE I. NAME

The name of the corporation is Robin F. Kull, P.A.

ARTICLE II. DURATION

The period of the corporation's duration shall be perpetual or until dissolved on a vote of the shareholders as hereafter provided.

ARTICLE III. PURPOSE

The purpose of the corporation is to practice the profession of Accounting and to perform the service of a Certified Public Accountant. The sole and exclusive professional service to be rendered by the corporation is Accounting.

ARTICLE IV. CAPITAL STOCK

The total number of shares of capital stock which the corporation shall be authorized to issue to 100 shares. Such shares shall be of a single class of common stock, and shall have a par value of \$1.00 per share.

ARTICLE V. CAPITALIZATION

The amount of capital with which the corporation will begin to practice the profession of Accounting is not less than that specified by law.

ARTICLE VI. PRINCIPAL OFFICE

The address of the corporations's principal office is 15477 Briar Ridge Circle, City of Fort Myers, County of Lee, State of Florida, 33912.

ARTICLE VII. REGISTERED AGENT

The name and address of the initial registered agent of the corporation is:

Robin F. Kull.
15477 Briar Ridge Circle
Fort Myers, Florida 33912

ARTICLE VII. CORPORATE POWERS

The corporation shall have all the rights and powers now or hereafter conferred on professional corporations by the laws of the State of Florida. Including, but not limited to, the full rights to practice the profession of Accountancy within the ethical guidelines of that profession and subject to the administrative authority of the State of Florida. The corporation shall further have the ability to conduct all legal business within the State of Florida as allowable by the laws of the State of Florida.

ARTICLE VIII. SUBSCRIBERS

The name and address of each person signing these articles of incorporation as a subscriber is:

NAME	ADDRESS
Robin F. Kull	15477 Briar Ridge Circle, Fort Myers, Florida, 33912

ARTICLE IX. DIRECTORS

The corporation is to be managed by a board of directors. The number of directors constituting the initial board of directors is 1, and the names and addresses of the initial directors are:

NAME	ADDRESSES
Robin F. Kull	15477 Briar Ridge Circle, Fort Myers, Florida, 33912

The initial directors shall hold office until their successors are elected and qualify as provided in the bylaws. Thereafter the term of office of each director shall be 1 year and until the election and qualification of a successor. The number of directors set forth herein and constituting the initial board of directors shall be the authorized number of directors until such number is changed by a bylaw duly adopted by the shareholders.

ROBIN F. KULL, P.A.
ARTICLES OF FORMATION

ARTICLE X. BYLAWS

The initial directors shall submit the proposed bylaws to the shareholders at a meeting to be held for that purpose not more than 30 days following the issuance of the Certificate of Incorporation. Following the adoption of bylaws by the Board, the internal affairs of the corporation are to be regulated and managed in accordance with such bylaws.

ARTICLE XI. DISSOLUTION

The corporation may be dissolved at any time (1) by unanimous written consent of the shareholders; or (2) on the affirmative vote of the holders of at least (2/3) of the outstanding shares of the corporation entitled to vote thereon. On dissolution, the corporate property and assets shall, after payment of all debts of the corporation entitled to vote thereon. On dissolution, the corporate property and assets shall, after payment of all debts of the corporation, be distributed to the shareholders pro rata, each shareholder to participate in the distribution in direct proportion to the number of shares held by them.

In witness hereof, we, the undersigned incorporators of this corporation, have executed these articles of incorporation at

Fort Myers, FL on April 30, 2002.


Robin F. Kull

FILED

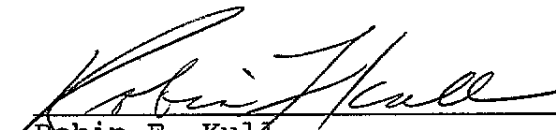
02 MAY -6 PM 3:00

ROBIN F. KULL, P.A.
ARTICLES OF FORMATION

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ACCEPTANCE BY REGISTERED AGENT

Before me appeared this day, Robin F. Kull, and hereby acknowledges that she is familiar with and accepts the duties and responsibilities as registered agent for Robin F. Kull, P.A., and certifies that the address listed above, 15477 Briar Ridge Circle, Fort Myers, Fl. 33912, is a true and correct address for this registered agent.


Robin F. Kull

STATE OF FLORIDA)
COUNTY OF LEE)

The foregoing instrument was acknowledged before me this 30
day of April, 2002, by Robin F. Kull, and

_____ he/she is personally known to me, OR

She has produced Fl. Drivers License #K400737586280 as
identification, and

